

**EXHIBIT A**

**Schedule of Claims Subject to Three Hundred Eighty-Eighth Omnibus Objection**

Three Hundred and Eighty-Eighth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ACOCIADO DE P.R. (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	38890	\$ 153,340.85*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
2	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51457	\$ 252,740.49*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
3	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	99638	\$ 26,570,499.44
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
4	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72169	\$ 17,397,441.18*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
5	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA ST. 2ND FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71222	\$ 153,340.85*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					

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6	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	41482	\$ 153,340.85*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
7	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	41485	\$ 17,397,441.18*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
8	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	38846	\$ 252,740.49*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
9	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	38860	\$ 1,701,304.00*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
10	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	38870	\$ 2,044,792.64*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					

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11	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL PSC LAW OFFICES 356 CALLE FORTALEZA ST. 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	51476	\$ 1,800,184.65
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
12	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	38851	\$ 1,701,304.00*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
13	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL PSC LAW OFFICES 356 CALLE FORTALEZA ST. 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52157	\$ 2,044,792.64*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
14	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL PSC LAW OFFICES 356 CALLE FORTALEZA 2ND FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	51426	\$ 1,800,184.65
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					
15	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR (AEELA) CHARLES A. CUPRILL PSC LAW OFFICES 356 FORTALEZA ST. 2 FLOOR SAN JUAN, PR 00901	6/26/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	72799	\$ 153,340.85*
	Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.					

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16	ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE PR CHARLES A. CUPRILL PSC LAW OFFICES 356 FORTALEZA ST. 2ND FLOOR SAN JUAN, PR 00901	2/22/2019	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	168183	\$ 2,108,592.00
Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.						
17	POC FOR ASOCIACION DE EMPLEADOS DEL ESTADO LIBRE ASOCIADO DE P.R. CHARLES A. CUPRILL P.S.C. LAW OFFICES 356 CALLE FORTALEZA 2 FLOOR SAN JUAN, PR 00901	6/25/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52998	\$ 2,044,792.64*
Reason: Proof of Claim seeks recovery for amounts allegedly owed to AEELA by the Commonwealth and/or ERS arising from the enactment of Act 106 and the transition to PayGo. But AEELA has identified no basis in either Act 106 or in other Puerto Rico law for its assertion of a claim against the Debtors in respect of either AEELA's or its employees' prior contributions to ERS, or in AEELA's alleged "share" in the sale of ERS assets.						
					TOTAL	\$ 77,730,173.40*